

TOWNSHIP BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 274, Page 1

August 2006

ITEMS TO REMEMBER

Per Volume 273, May 2006 Township Bulletin and Uniform Compliance Guidelines, August 31 is the last date for the first publication of a township budget (10 days prior to the public hearing) (IC 6-1.1-17-3).

SEPTEMBER

September 4: Legal Holiday - Labor Day (IC 1-1-9-1)

September 7: Last date for second publication of Township Budgets (3 days before the public hearing). (IC 5-3-1-2)

September 10: Last date for public hearing on proposed budget (at least 10 days prior to the adoption of the budget). Ten (10) or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of the political subdivision not more than seven (7) days after the hearing. (IC 6-1.1-17-5)

September 19: Last date to file appeals for an excessive tax levy. (IC 6-1.1-18.5-12)

September 20: Last date for meeting of Township Board to make appropriations for 2007 and to fix tax levies. (IC 6-1.1-17-5)

September 22: Meeting of County Board of Tax Adjustment. (IC 6-1.1-29-4) Each County Board of Tax Adjustment, if applicable, shall hold its first meeting of each year on September 22nd or on the first business day after September 22nd if September 22nd is not a business day.

September: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

NOTE: The Township Board should set the salaries of township officials and employees except assessing officials and employees, in conjunction with the preparation and completion of the township budget. (Use Township Form 17)

OCTOBER

October 1: On or before this date all duties of the County Board of Tax Adjustment must be completed, except for a consolidated city and county, and in a county containing a second class city. (IC 6-1.1-17-9)

October 9: Legal Holiday - Columbus Day (IC 1-1-9-1)

October 15: Last day to make pension report and payment for third quarter by townships participating in PERF.

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**ITEMS TO REMEMBER
(Continued)**

- October 31: Last day to file quarterly report for third quarter to Internal Revenue Service.
- October: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

NOVEMBER

- November 7: Legal Holiday – Election Day (IC 1-1-9-1)
- November 11: Legal Holiday – Veterans' Day (IC 1-1-9-1)
- November 23: Legal Holiday - Thanksgiving Day (IC 1-1-9-1)
- November 30: On or before June 1 and December 1 of each year (or more frequently if the County Legislative Body adopts an ordinance requiring additional certifications) the Trustee shall certify a list of the names and addresses of each person who has money due from the township to the County Treasurer. (IC 6-1.1-22-14)
- November: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

CAPITAL ASSET FORM

The Capital Asset ledger, Form 369 (Revised 2004), has been prescribed to provide for inventorying and tracking of capital assets.

Every governmental unit should have a complete inventory of all capital assets owned which reflect their acquisition value. Such inventory should be recorded on the applicable Capital Assets Ledger. A complete inventory should be taken at least every two years for good internal control and for verifying account balances carried in the accounting records.

NEW TOWNSHIP TRUSTEE TRAINING

The State Board of Accounts will conduct a training session for all first time newly elected township trustees at the Hyatt Hotel, Downtown Indianapolis on Thursday, November 16, 2006. Registration begins at 7:30 A.M. local time and the meeting will start at 9:00 A.M. local time and conclude at 12:00 P.M. local time. Thank you to the Township Association for providing the meeting room at the Hyatt. Please direct newly elected trustees to contact the Township Association for any questions regarding the facilities.

The meeting will consist of the basics of township record keeping, procedures, responsibilities of the official, and a question and answer session. Representatives from the Department of Local Government Finance will also make a presentation and be available for questions.

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STATE BOARD OF ACCOUNTS CALLED MEETING

Once again the State Board of Accounts anticipates (in accordance with IC 5-11-14-1) calling a meeting of all Township Trustees in conjunction with the Township Convention November 13th through November 15, 2006 in Indianapolis. Many items pertaining to our audits of townships will be discussed at our meeting on Wednesday, November 15, 2006. Please make plans to attend the meeting and the Township Convention.

Please note the day has been changed to Wednesday. The Indiana Township Association has requested we conduct the State Board of Accounts meeting on Wednesday, November 15, 2006.

Also, please note the location. The Indiana Township Association will again provide for arrangements of the meeting location at the Hyatt Hotel, downtown.

We have allowed individuals to pick up Annual Report packages for other townships at prior meetings. The packet also includes the revised pages for the Accounting and Uniform Compliance Guidelines Manual for Townships and the November 2006 Township Bulletin and Uniform Compliance Guidelines. However, several situations have arisen resulting in the townships for whom the packages were picked up not receiving the information. Therefore, a letter such as the following will be required for anyone to pick up your packet at the November 2006 meeting. All other packages will be mailed to the address we currently have on file for each township by the middle of December. The packet also includes a large envelope with the U S Bureau of the Census return address. **Please do not throw away.** Please mail the completed Annual Report in the envelope provided to the U S Bureau of the Census.

To: State Board of Accounts

From: _____ Township, _____ County

Re: 2006 Annual Report Package

Date: _____, 2006

Dear Sirs:

_____ has my permission to pick up the 2007 Annual Report package for me at the annual meeting for Township Trustees.

Township Trustee